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INFORMATION ON ACCOUNTING AND WORK
IN THE FINANCE UNIT (FINANSOVAYA CHAST)
OF THE SOVIET FORCES

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2. Organisation of the Finance Branch in the Soviet Forces (FU)

[redacted] the highest finance office in the Soviet Forces is the Finance Directorate of the Soviet War Ministry (Finansovoye Upravleniye Voennoy Ministerstva) commonly called FUV or more briefly FU. The FU controls all monies spent by the Soviet Forces, controls the work of subordinate branches and prepares a statement for the Minister of the Soviet Forces on income and expenditure of the Soviet Forces.

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Under the FU is the Finance Branch (Finansoviy Otdel) of the Military Command or District (Voennoy Okrug). In Germany the Finance Branch of the Soviet Occupation Forces ranks equal to the Finance Branch of a Military Command or District in the USSR.

Below the Finance Branch is the Finance Section (Finansoviy Otdel) of an Army which in turn controls Finance Sections of Divisions.

The Finance Section of a Division controls Finance Units (Finansovaya Chast) which exist in every divisional unit and independent units either attached to the Division in general or for finance purposes only.

The Finance Unit exists not only in units (Regiments, Independent Bn) but also in the HQ of a formation. Thus in the HQ of a Division there will be a Finance Section of a Division and a Finance Unit dealing with finance matters of the Div HQ personnel. Similar Finance Units will be in the HQ of an Army or District to deal with the finance matters of the HQ personnel and in those cases [redacted] such Finance Unit is controlled directly by the Finance Section of an Army or District.

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3. Budget expenditure

[redacted] there are 115 articles which provide authority for expenditure of money by the Soviet Forces. [redacted]

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[redacted] These articles were commonly referred to as "War Minister's articles" (Statya Voennoy Ministra) and any expenditure made on the authority of these articles was regarded and accounted as a budget expenditure.

The funds provided for expenditure under the various articles originated as a rule from a State budget but there were some occasions when the State provided no funds to meet the expenses (i.e. Article 115), the money having to be found from outside the State budget but any expenditure made was then accounted as a budgetary expenditure. This is shown in detail below where the individual articles are described.

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Art. 1 - Pay of military personnel. This article was subdivided into:-

- 1.a. - Rank pay
- 1.b. - Appointment pay
- 1.v. - Length of service pay

(Note: 'v' is the third letter of the Russian alphabet.)

Various finance officers [redacted] in their account books often use art 1.b. instead of 1.a. This practice is very confusing as the 's' are used to distinguish accounts in non-budgetary funds and transitory funds.

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Art. 2 - Pay of civilians employed by the Soviet Forces. (volonayomni). This is not the only article which provides funds for the civilian employees and [redacted] only civilians employed with combat units are paid from funds provided under this article.

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(Note: Art. 15 provides funds for payment of civilians employed by KECh (Kvartirno Eksploatatsyonnaya Chast = RE Services).)

Art. 3 - Posting allowances and travel allowances.

Art. 4 - Not known (not in unit accounts).

Art. 5 - Pay for delivery of political lectures. Authorized, accounted and paid by the FU only (not in unit accounts).

Art. 6 - Ration allowances for leave. In the USSR for ORs only. In Germany for all ranks.

Art. 7 - Not known (not in unit accounts).

Art. 8 - Prizes. Account might or might not be kept in the unit. Sometimes a very small sum is placed in this account by FO Military District to be given as prizes by OC unit.

Art. 9 - Stationery expenses.

Art. 10 - Post office expenses. Within the Soviet Post Office is a Field Post Office Branch (called Feldzvyaz) which carries secret mail and mail of MGB offices. For the services of the Field Post Office the Soviet Forces pay the Soviet Post Office out of this account.

Out of this account are also paid telephone charges for telephones directly connected to civilian exchanges. Such telephones are allotted only to higher commanders, higher staff officers and MGB.

Finance Sections (Finchast) in units have no accounts in respect of Art. 10 but only Finance Sections (Finchast) servicing HQs of formations.

/Art. 11 ...

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Art 11 - Laundry and bathing expenses

Art 12 - KECh (Garrison Engineer/QM) account. Funds for purchasing of furniture for married officers quarters. In practice no money was ever allotted to be spent on officers' furniture.

Art. 13 - KECh account. Funds for the building of barracks.

Art. 14 - KECh account. Funds for the building of married families quarters, hostels for single officers and sewage.

From this account units were sometimes allotted funds for purchase of materials needed for repairs of sewage in the barracks but then the labour had to be provided by the unit free of charge (usually by troops).

Art. 15 - KECh account. Funds for payment of civilian labour (volnonayomni) held on KECh strength but servicing military units.

Art. 16 - Not known.
to 32

Art. 33 - Funds for expenses connected with military training.

Art. 34 - Not known.
to 42

Art. 43 - Funds for expenses connected with political education. These funds can be used only for repairs to articles (musical instruments, radio receivers) held on charge of Party or Komsomol organisation or "LENIN Corners" or to pay for decorations for "LENIN Corners" such as cloth to cover a table or photographs of "otlichnikov" (soldiers who distinguished themselves in carrying out their normal duties), which are usually displayed on a special board.

Any new equipment and books are not paid for from army funds, at least Informant does not know of any article in the budget providing funds for equipment and books.

Art. 44 - Not known.
to 61

Art. 62 - Funds for payment of tailoring allowances to officers.

Art. 63 - Not known.
to 86

Art. 87 - Funds for expenses connected with maintenance of aircraft, but only for very minor expenses such as local purchase of acid for batteries.

Art. 88 - Fund for expenses connected with minor repairs of MF. This article is divided into sub-articles and [redacted]

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Art. 88.a. provides funds for minor repairs to motor cars and
Art. 88.b. to tractors.

There are more sub-articles [redacted]

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/Art. 89 ...

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Art. 89 - Not known.
to 114

Art. 115 - Funds providing money for grants to officers in great need. Money authorised to be expended here comes from para 1 of non-budgetary income (received from civilian organisations in payment for soldiers' labour).

See para 4 of this Appendix.

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4. Non-budgetary income

[redacted] non-budgetary income was grouped into ten paragraphs and very strictly accounted for.

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Each of the paras shown below is called "vid" in Russian with appropriate number, and unexpended money on this account is at the end of the year sent to the Finance Directorate in the War Ministry and there included (with certain exceptions shown below) on the income side of the military budget.

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Para (vid) 1

Unit fund. Into this fund is paid money received for soldiers' labour on behalf of civilian organisations (e.g. harvesting). 20% of the total amount earned by troops is retained by the unit and can be used either for prizes for soldiers who have distinguished themselves while performing work for civilian organisations or for improvement of food for the whole unit.

The remaining sum is transferred, at the end of the year, firstly to the Finance Section of the Army and then to the Finance Section of the Military District (Okrug) where 20% is retained and the remaining 60% transferred to the Finance Directorate of the War Ministry.

The 20% retained by the Military District is divided between Armies under Districts' command, which in turn divide the sum received between the Divisions where the sum received is kept on art. 115 of budget expenses to be given out as grants to officers (only) in great need. Such grants can only be authorised by a Div Commander on the recommendation of his political deputy.

Note: [redacted] no Soviet OR knows about this and only very few officers. As the grant is paid out of the budgetary expenses most people are under the impression that the money for grants comes from the State. [redacted] publication of the method of obtaining money for grants for officers would greatly embitter the Soviet OR, particularly when any work for civilian organisations is always done on Sundays or rest days.

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Para 2

Barber account. Military personnel using the services of a unit barber pay the barber's charges as per price list. This money is paid by the barber into para 2 account and only the barber's pay is deducted. Any surplus money, and there is always a surplus, is transferred at the end of the year to the Finance Directorate of the War Ministry where it is included in budgetary income.

Para 3

Mess Servants. Servants in officers' dining rooms (stolovaya) are paid for by officers using the dining room. The deduction for this purpose is made in the pay list and is always more than the actual expenditure for mess servants wages. Any surplus is transferred at the end of the year to the military budget as income.

Paras 4 to 10

[redacted] he does not remember the actual numbers corresponding with various accounts but he is certain that the following accounts will be shown in these numbers:-

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- (a) Money obtained from sale of used oil (i.e. used MT engine oil).
- (b) Money obtained from sale of horse hair (cavalry units).
- (c) Money obtained for produce from unit gardens, pigs and cows kept by units.

In the case of (c) above, only expenditure for civilian labour (if employed) can be made and this must not be in excess of income.

All surplus money on the account of paras 4 to 10 is transferred at the end of the year to the military budget as income.

5. Transitory sums

[redacted] money collected by the Finance unit from military personnel on behalf of the State or political organisation has numbered accounts called "vid" (in this report referred to as paras) and must be transferred to the appropriate State or political organisation within two days of collection. For failure to effect this transfer in the prescribed time the guilty finance officer is fined 100 Roubles on each occasion.

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The transitory sums are numbered from 1 to 120 [redacted]

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Para 33

Money recovered for damage to equipment (but not barrack damages) from officers and Sgts. ORs are not financially responsible and are usually punished with detention but for damage they have done their Sgt or officer might be (and often is) held responsible financially.

/ Para 42 ...SECRET

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Para 42

Money collected from officers for clothing issued on repayment.

Para 43

Money collected from officers for rations issued on repayment. In Germany rations are free but in the USSR officers must pay for them.

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Originally rations in the USSR were free but later [redacted] officers were given 200 Roubles per month ration allowance in lieu of rations in kind and were made to pay for any rations drawn in kind. [redacted] a single officer feeding in unit mess pays for rations it is not less than 400 Roubles per month. This [redacted] is a robbery committed by the State explained [redacted] as follows:-

The amount of 200 Roubles was arrived at by calculating the value of rations at the price the State paid to the food producers but when the State sells the rations to the officers it charges them retail shop prices and not the actual cost.

Para 55

State Loan.

Para 56

VKP(b) membership fees.

Para 57

Komsomol membership fees.

Para 61

Income tax.

Para 62

Money collected for national insurance from civilian employees (volnonayomni).

6. Method of keeping the accounts

[redacted] the method of bookkeeping in the Soviet Army is the double entry Italian system. 50X1-HUM

The main book is the Journal (dyenyazhnyi zhurnal) (see Annex 1) and in addition there are the following analysis books:-

- (a) Book in which accounts are kept for every article (statya) of budget expenditure (see Annex 3).
- (b) Book in which accounts are kept for every paragraph (vid) of non-budget accounts (example of pro-forma at Annex 3).

/(c) ...

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- (c) Book showing details of collection of State Loan.
- (d) Register of officers.
- (e) Register of accountable documents such as: cheque books, officers pay books.

In case of expenditures from art. 1 two books were used, one showing sources from which money was received and to whom issued (see Annexe 2) and in addition an analysis book (shown in Annexe 3).

In addition to books there were a number of files (dyeo) which can be divided into four groups, administrative, budget expenditure, non-budget income and expenditure and miscellaneous.

Administrative files were:-

- No. 1. For correspondence concerning instructions. This file was sub-divided into two files, one for secret correspondence and the other for unclassified correspondence.
- No. 2. For correspondence concerning finance matters in general. This file was sub-divided into secret and unclassified.
- No. 3. Yearly reports and finance statements. One file, secret.
- No. 4. Last pay certificates for ORs and NCOs. One file, unclassified.
- No. 5. Miscellaneous admin correspondence. Two files, one secret and one unclassified.
- No. 6. Audit board statements and results of snap checks. One file, secret.

The budget expenditure files were again numbered 1, 2, etc. and there was usually one file for each article of budgetary expenditure. In some cases files could either be accumulated to serve more than one article or one article could have more than one file. All files of this category were for receipt vouchers only.

The non-budget income and expenditure files were once more numbered 1, 2, etc. and there was one file for each para (vid) where both issue and receipt vouchers were kept.

The last group, the miscellaneous files, had no numbers and were known by their titles. These files were:-

Withdrawals from State Bank,
Signed agreements for State Loan,
Monthly reports on sums collected for State Loan, and
Complaints regarding pay.

All these files were unclassified.

7. Returns

[] the returns [] to submit to the Finance Section of the Division were: monthly, quarterly, half-yearly, nine-monthly and yearly. 50X1-HUM 50X1-HUM

/(a) Monthly returns ...

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(a) Monthly returns:

- (i) 20th of each month final demand for money needed for the month. This may be in excess of quarterly estimates and may also be less than quarterly estimates. In either case a detailed explanation must support the demand. Classification: Secret.
- (ii) End of month. Monthly report on expenditure from article 1 of budgetary expenses. Classification: Secret.
- (iii) End of month. Monthly report on expenditure from all other articles of budgetary expenses. Classification: Secret.
- (iv) End of month. Monthly report showing sums collected on State Loan. Classification: Secret.
- (v) Cash statement sent to the State Bank. Classification: Unclassified.
- (vi) Statement of unit audit board on a monthly audit of accounts. Classification: Secret.

(b) Quarterly returns:

In addition to monthly returns.

- (i) 20th of the month preceding next quarter. Quarterly estimates (plan) of expenditure as per articles of budgetary expenditure. The head of the finance unit calculates the amount needed for payment of personnel not according to actual strength but according to unit establishment. Further, he checks the estimates prepared by other officers (example: MT officer prepares the estimates of expenditure from art. 88) and finally compiles all the estimates into one report with explanations for each item.

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some of them such as sums allotted to political deputy were calculated according to the number of persons in the unit.

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while others were allotted a lump sum. Classification: Secret

- (ii) End of quarter. Quarterly finance report showing total sums of all income and expenditure. Classification: Secret.
- (iii) End of quarter. Quarterly report showing details of expenditure from art. 1 of budgetary expenses. Classification: Secret.
- (iv) End of quarter. Quarterly report showing details of expenditure from art. 2 of budgetary expenses. Classification: Secret.

/(v) End of ...

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(v) End of quarter. Request for allocation of money for the next quarter giving dates when the money will be needed.
Classification: Secret.

(vi) End of quarter. Results of any audit carried out by unit audit board or any outside controlling authority.
Classification: Secret.

(c) Half-yearly returns:

[] half-yearly returns are similar to quarterly returns but cover six month periods instead of three months with the exception of estimates which cover next quarter only. The half-yearly return is in addition to monthly and quarterly returns.

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(d) Nine-monthly returns:

Again as for the first quarter but period covered is nine months with the exception of estimates which cover next quarter only. The nine-monthly returns are in addition to monthly and quarterly returns.

(e) Yearly returns:

Same as quarterly but cover the whole year. These returns are in addition to monthly and quarterly returns.

3. Limits of cash in hand

[] each Finance Unit was permitted to keep only a specified amount of cash in hand. The general rule was that:-

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Restricted to

Finance Unit in an Independent Bn	2,000	roubles of cash in hand
" " " Regiment	5,000	" " " "
" " " HQ Div and HQ Corps	10,000	" " " "
" " " HQ Army	15,000	" " " "
" " " HQ Military District	20,000	" " " "

The amount of cash in hand at the end of a day could however be greater on occasion when wages of personnel were paid.

9. Audit Boards

[] in each unit an audit board was appointed by the CO from amongst the officers of the unit. This audit board audited the accounts once per month.

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Quarterly audit was carried out by an audit board composed of officers of the Finance Section to which the Finance Unit belonged.

In addition snap checks of accounts were made by the CO of the unit and various inspectors who could come from any of the Finance Sections all along the chain of command.

10. Responsibilities

[] the CO of the unit was responsible financially for any deficiencies in cash. The C of S of the unit was responsible for safeguarding the unit money and the head of the Finance Unit was responsible for all accounts, vouchers and returns.

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11. Safeguarding of money

[] all unit money was kept in a safe which 50X1-HUM was located in a room where the unit colours were kept, in a guardroom when in barracks and in a special tent when in summer camp.

The key to the safe and a special seal were in the custody of the finance officer.

The procedure for opening the safe was as follows:-

- (a) the finance officer prepared a short statement showing how much money he needed and for what purpose.
- (b) with this statement in hand he had to ask the C of S for a permit to open the safe. The C of S as a rule asked the finance officer what he needed the money for, hence the prepared statement mentioned in (a). The C of S, having satisfied himself as to the genuine need of money, wrote in his handwriting a pass to which he affixed his rubber stamp (but no signature).
- (c) With this pass the finance officer then proceeded to the CO and asked for his signature. The CO usually asked for an explanation as to the need of money and the finance officer gave him the details from the statement he had prepared.
- (d) with the pass signed by the CO the finance officer then proceeded to the guardroom and showed the pass to the officer in charge of the guard (as a rule a guard for protection of unit colours and money had an officer in charge) who checked the CO's signature on the pass with sample signature in his possession.
- (e) both the finance officer and the officer in charge of the guard proceeded then to the safe. The seals were broken and the finance officer opened the safe with his key and then in the presence of the officer in charge of the guard counted all the money in the safe, checking the amount found in the safe with the amount entered in a special book kept in the guardroom which showed the amount on the last opening of the safe. Having satisfied himself that all is in order the finance officer in the presence of the officer in charge of the guard takes the amount he needs and enters the amount of money remaining in the safe. The safe is then locked but not sealed.
- (f) At the end of the day's business the finance officer again goes through the procedure of obtaining a pass to the safe which is again checked by the officer in charge of the guard. Once more the money in the safe is counted and checked with the entry in the book and then any money the finance officer has brought with him is added, the whole sum placed in the safe and the new amount entered in the book. The safe is then locked and sealed by the finance officer.

At no time is the finance officer alone at the safe but is always accompanied by the officer in charge of the guard.

/Considering ...

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Considering that the limit of the cash in hand [redacted] was 2,000 Roubles, the precautions taken to guard it appear somewhat elaborate but [redacted] in addition to cash the State loan bonds were kept in the safe and those were treated like money.

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12. Procedure for drawing money from a branch of the State Bank.

[redacted] even more elaborate was the procedure for drawing money from the State Bank.

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According to the War Minister's Order No. 80 of 1950, combat units should draw money from the bank between the 12th and 20th of each month and so-called "rear services" between the 15th and 25th of each month.

The Garrison Commander was responsible for preparing a roster which gave each unit within the garrison a specific date on which to draw the money. Further, the Garrison Commander prepared a roster of guards and detailed some units within the garrison to provide armed guards for the period from the 12th to 25th of each month. These guards were placed on duty outside the bank premises, in the street outside the bank building, on the crossroads near the bank, etc.

The finance officer was responsible for notifying the bank well in advance and in writing of the amount of money he wished to draw on the day allotted to his unit.

One day prior to going to the bank the finance officer had to request the C of S for transport and guards.

On the day of collection of the money from the bank the finance officer filled in a cheque with which he had to go first to the C of S for the rubber stamp and then to the CO for signature.

While with the C of S the finance officer had to ask for a special authorisation (this was usually prepared by C of S office staff but finance officer had to collect it from C of S personally) which stated that:-

"Sen. Lt.(name).... head of finance unit of the military unit FEN was ordered to proceed to (name of town) (Note: even if the bank was next door) for the purpose of collecting money from the Branch of State Bank at (name of town). Sen. Lt.(name)..... is hereby authorised to draw the money from the bank on behalf of his unit and is accompanied by: Sgt ... (name)..... and Pte ... (name).... who act as his guards."

Such authorisation was signed by the CO and had the unit rubber stamp supplied by the C of S.

Having obtained the CO's signature on the cheque and collected the special authorisation, the finance officer had to ascertain that the guards provided were actually the soldiers whose names were shown on the special authorisation and that they had their army books with them.

When everything was in order the finance officer proceeded to the bank in a car accompanied by the armed guards. From the moment he entered the car the guards went wherever the finance officer went.

/On arrival ...

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On arrival at the bank with the guards one of the bank officials would check the special authorisation and identity documents of the finance officer and his guards. Any error in the authorisation, lack of identity documents, absence of guards or in the event of the names of the persons producing the authorisation not agreeing with the names shown thereon resulted in the refusal of the bank official to pay out the money.

Having successfully passed the scrutiny of the bank official as far as his right to draw the money was concerned, the finance officer handed over the cheque. The bank official then very carefully examined the signature and the rubber stamp, comparing them with samples in his possession. The slightest discrepancy such as lack of a dot somewhere in the signature would cause refusal to pay out the money.

When everything was found in order the bank official might tell the finance officer that he had not sufficient money to meet the whole amount shown in the cheque but could issue him with, for example, 70%. As the finance officer had no cheque for this amount he would have to go back to his unit to obtain a new cheque for the amount the bank could pay him.

Should the unit be so far away that another journey to the bank could not be made the same day or should the paying officer on his return to the unit fail to locate both the C of S and the CO in order to obtain a new cheque the unit could not collect the money on that day and in addition would lose the right to collect the money and would have to wait for a new date, which was usually allotted after all other units were paid.

[] there was never enough money in the bank to meet all the demands in spite of the fact that the bank knew well in advance the amount required by the various military units on each day. In order to avoid delays it became the practice that the CO signed and the C of S put a stamp on a cheque without entering the amount to be drawn and the cheque was completed in the bank after the amount which could be obtained was ascertained. However when this was discovered by the authorities an order was issued forbidding the COs to sign blank cheques. This order was however not obeyed and the COs continued to sign blank cheques (they wanted to get their pay). The finance officer ascertained on arrival in the bank the amount he could draw, made a great show of annoyance at having to go back, but as soon as he was round the corner he filled in the cheque and then returned to the bank, presenting the cheque for the right amount. Nobody was deceived by this but as long as nobody had seen it all was well. 50X1-HUM

In connection with this, it was suggested [] that in order to avoid all this trouble it would be very simple to phone the bank before leaving the barracks and find out how much money the bank could pay. 50X1-HUM

[] it was useless to phone the bank as banks were not permitted to disclose the amounts they could pay out, probably to avoid the conversation being overheard by telephone exchange operators who could pass the information on to some gang of robbers who could hold up the bank. 50X1-HUM

[] he received the full amount only when the bank manager was his personal friend. The friendship of a bank manager was therefore greatly sought after by all finance officers. 50X1-HUM

In general, however, it was seldom that all officers received their pay on the same day and usually the senior officers received theirs from the first amount drawn and the junior officers and ORs when the rest of the money was received.

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EXAMPLE OF A JOURNAL PAGE

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EXAMPLE OF A PAGE OF AN ANALYSIS BOOK FOR ARTICLE 1. OF BUDGETARY EXPENSES
(IN ADDITION TO ANALYSIS BOOK SHOWN IN ANNEXE 3)

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EXAMPLE OF A PAGE OF AN ANALYSIS BOOK

Date	No.	Item	Sub-division of article				
			... a.	... b.	... v.	etc.	
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